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Update Newsletter February 2013

Department of Forestry, Wildlife and Fisheries

THE UNIVERSITY of TENNESSEE Extension

FORESTRY, WILDLIFE & FISHERIES UPDATE NEWSLETTER

FEBRUARY 2013

IN THIS ISSUE . . .

FREE WEBINAR–INCOME TAX ON TIMBER FOR FILING 2012 TAX RETURN

Larry Tankersley, Extension Specialist, Forestry

Date:	Feb. 13, 2013 (Wednesday)
Time:	12:00 Noon –1:30 pm Eastern Time
Who Should Attend:	Woodland owners, foresters, loggers, tax preparers, and land managers
Presenters:	Dr. Linda Wang, National Timber Tax Specialist, US Forest Service Dr. John Greene, Retired Research Forester, US Forest Service
Contact:	Brandon Hatchett, hatchett@uga.edu
Topics include:	Tax reporting on timber transactions as well as the latest sweeping tax law changes from the "fiscal cliff" package.
Earned Credit:	1.5 Hour CFE for Foresters

To access to the webinar: http://forestrywebinar.net

Detailed access instructions: http://www.forestrywebinars.net/faq

This event will be archived for later viewing.

Sponsored by: US Forest Service, NC State University Extension Forest Resources, Southern Regional Extension Forestry Office, Texas A&M AgriLife Extension.

The Student Chapter of The Wildlife and Fisheries Societies
at The University of Tennessee would like to invite you to our
Annual Wildlife Game Dinner & Auction
Saturday, February 23, 2013

Come and spend an evening to savor culinary delights prepared by expert chefs.
We will start cooking at 5:00pm on the patio.
Dinner will be served at 6:00 pm in Hollingsworth Auditorium
Donations are recommended, $5.00 if you bring a dish, $10.00 otherwise.
Donations for the auction are encouraged.

Contact Jared Crisp at jchrisp@utk.edu
or
Mirian Wright at mwright@utk.edu (865-974-7346)

If you provide a dish, please include a recipe to be used in the Game dinner recipe book.

RETROACTIVE TIMBER BASIS DETERMINATIONS

Larry Tankersley, Extension Specialist, Forestry

The following discussion is taken directly from the IRS Timber Casualty Loss Audit Techniques Guide available at the following website:

http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Timber-Casualty-Loss-Audit-Techniques-Guide#_Toc290643127

While this discussion is directly applicable when auditors look at Timber Casualty Loss claims, the same information and suggested techniques for calculating a retroactive basis would be necessary when claiming a depletion deduction when filing a capital gain. Let me know if I can interpret. All the best, Larry

Discussion follows:

Often medium and small taxpayers (SB/SE; Small Business/Self Employed) have not maintained records to verify their basis in the timber destroyed by casualty. Clearly, the taxpayer is entitled to a loss if the basis can be established or reconstructed. Retroactive basis determinations involve "ungrowing" the timber that is on the property at the time of the casualty to determine the approximate volume and value of the timber at the time of acquisition. A reconstruction of adjusted basis must consider all of the assets acquired. In addition, the property may have had very little timber or only young growth when acquired, so very little basis may be allocable to the timber affected.

The following steps may be used for reconstructing basis. It is suggested that a qualified forester be consulted to assist in some of these determinations.

Step 1: When and How Was the Property Acquired?

Acquisition by Inheritance or Purchase involves a determination of the Fair Market Value (FMV) at the date of acquisition.

Acquisition by Gift or Exchange involves a determination of the carryover or substituted basis at the date of gift or exchange. Ideally, there will be records showing donor's basis (in the case of gift property) or transferred property basis (in the case of exchanges). If such records do not exist, it still may be possible to reconstruct basis, if the original acquisition date (of donor or exchange property) can be determined. If so, the procedures for reconstructing basis will then be similar to those described for acquisitions by inheritance or purchase, which involve a determination of the FMV of the property at the date of original acquisition.

Step 2: What are the Characteristics of the Property?

Determine the original Purchase Price or Value for entire property
Catalog all property rights, known zoning or environmental restrictions.
List all property improvements at the time of acquisition (buildings, roads, fences, etc.)
Develop an acreage summary by land class. (forest, pasture, stream, wetland, home site, landscaping, etc.)
Obtain property tax records, maps, aerial photos of property at time of acquisition or now.
Current Timber information:
Stand-by-stand listing of species, volume (MBF, cords), age, size, log grade.
Improvements conducted by owner - reforestation, fertilization, thinning
Prior timber losses, cutting or sales (volumes)
Timber or land acquired since original purchase
Type of ownership (family partnership, other agreements)

Step 3: Determine Timber Growth Rate - By Acre or Other Unit

Resources: Consulting foresters, local forestry schools or coops, local forest service offices, etc.

Step 4: Calculate Original Values, By Property Type

Volume: Ungrown current volumes, by species, to date of original acquisition.
Make other volume adjustments for purchases, reforestation, losses, sales, or cuttings.

Value:

Timber Value - stumpage prices from that time period, using "then" volume, size class, etc.
Land Value - Property tax and real estate records from "then".
Building & Other Improvements Value - Property tax and real estate records from "then", reconstruction of cost.
Any other restrictions affecting value?

Step 5: Allocate Original Basis

List all assets, "then" FMV, and percentage of total FMV
Multiply by Original Purchase Price
Result is Cost Basis, allocated to various assets

Step 6: Make Subsequent Basis Adjustments to Timber Account

Calculate depletion (basis recovery) rate by dividing original volume by cost basis.
Reduce original basis for volumes removed
Increase original basis for cost of improvements made
Result is Adjusted Basis at time of Casualty

Examination Issues

The examination and verification of the tax basis as related to casualty losses is an essential audit step. The issues range from failure to support the tax basis to improper valuations. The following is a brief description of some issues related to the tax basis of timber and timberlands. This is not an all-inclusive list of the issues that may be detected during the verification of the tax basis.

A. *IRC Section 165 requires a determination of the FMV of the entire SIP before and after the casualty. Often taxpayers will fail to obtain a proper valuation of the FMV of the entire SIP immediately before and after the casualty loss. This issue will be present for SB/SE, W&I, and LB&I taxpayers. The issue may be more prevalent in larger taxpayers, which have large timber blocks.*

B. *Failure to properly support the tax basis is one of the most common issues. This is more prevalent with small SB/SE and W&I taxpayers; however, it could be present in LB&I cases. The examiner should request the supporting documentation for the tax basis to become reasonably comfortable that the basis of the loss is properly supported.*

C. *Overvaluation of the timber loss based on inflated values of the timber is another common issue related to tax basis. In order to claim a substantial portion of the tax basis, taxpayers often inflate the diminution in the FMV of the timber loss.*

D. *The taxpayer may claim the entire cost basis of the timber and the cost of the underlying land as his basis limitation. The basis in the land is not an allowable deduction for a timber loss. An examination of the initial allocation of the cost basis between the land, land improvements and timber will reveal issues in this area. If the initial tax basis was not allocated among the various assets, the casualty loss may be overstated. Even if the original tax basis was allocated among the various assets the proper amount of basis may not have been allocated to the land and land improvements. Consequently, the casualty may be overstated as a result of the understated tax basis of the land and land improvements.*

E. *The tax basis may be improperly computed in cases where the taxpayer acquired the property by inheritance or as a gift. For example, when a taxpayer inherits property their tax basis is generally equal to the FMV on the date of death. In small estates, the heirs may have failed to obtain a valuation of the property on the date of death. Later, when a casualty occurs, the taxpayer obtains a current FMV determination and then claims the current FMV as the measure of the casualty loss. Scrutiny of the supporting documentation of the loss will reveal the use of the current FMV instead of the FMV at the date of death.*

   A similar situation occurs with property acquired by gift. The tax basis of property acquired by gift will be the donor's basis plus the gift tax paid on the date of the gift. Some taxpayers may obtain a current FMV determination and then claim the current FMV as the measure of the casualty loss. In each of the above scenarios the difference between the current FMV and the correct tax basis could be substantial.

HARWOOD ANALYSIS AND TREND (HAT – FEB 2013)

David Mercker, Extension Specialist, Forestry

For four years, **HAT** has desired to report favorable news. But aside from an occasional flash, good news has been rare. Perhaps that is changing. Starting in late October of last year, prices for certain species of hardwood lumber began to edge up: first poplar, then red and white oaks, and more recently soft and hard maple. Since October 19, red oak lumber has increased 18%, followed by poplar 13% and white oak 12%. That's fairly significant.

In the more recent past, occasional price bumps have been influenced more by a lack of supply than by an increase in demand. Both are favorable, but merchants normally prefer a strong demand for their product. However in today's market, both phenomena are contributing. Consider:

> Lower Supply - The production of North American hardwood lumber is at its lowest levels since the 1980s. When the recession hit, many sawmills closed, while others became idle. Loggers followed suit. The pipeline of lumber shrunk. This occurrence coincides during a wet winter. Moist soil conditions curtail logging activity, further decreasing an already low log inventory.
>
> Stronger Demand – There has been a slight resurgence of the US housing market. Even though hardwoods are not used in the framing of homes, hardwoods are significant in furnishing them. In addition, hardwood lumber exports to China are growing rapidly.

Bottom line: demand is up, supply is down, and prices are reacting to the laws of supply and demand. **HAT** welcomes this newsflash. "Let us rejoice and be glad in it."

Ref.: Hardwood Market Report; Commodities Update

ARE OUR FORESTS HALF-FULL OR HALF EMPTY?

Adam Taylor, Associate Professor, Forest Products

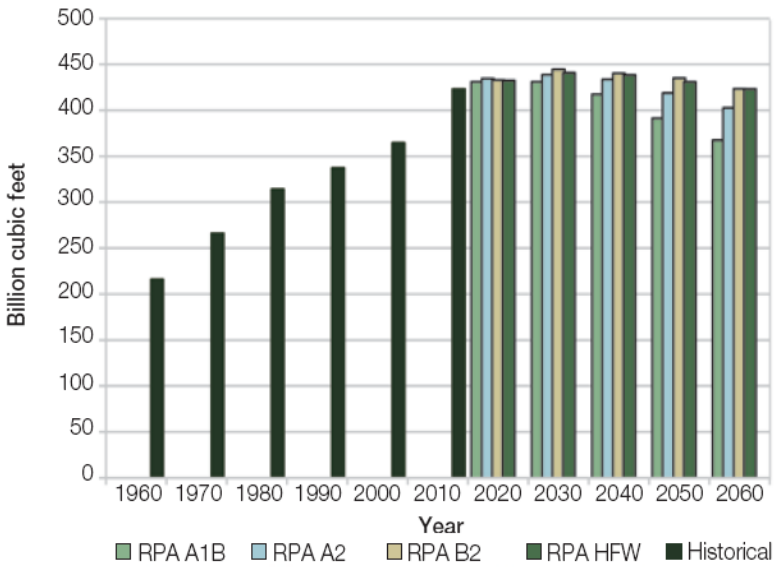
The answer to this question depends on your perspective. Many people within the forest products industry have long been aware that we have been cutting only a fraction of the annual forest growth over the last few decades. As a result the *forest inventory* (the amount of trees or wood in the forest) has been growing even while the forest *area* (the acres of forest) has been stable. This has resulted in a about a 50% increase in forest inventory over the last 50 years.

Thus it may come as a bit of a surprise to read the 2010 Resource Planning Act Assessment (RPA) recently published by the USDA Forest Service (http://www.fs.fed.us/research/publications/gtr/gtr_wo87.pdf). The RPA is produced every ten years and "provides a snapshot of current U.S. forest and rangeland conditions and trends ... " The first of the *Key Findings* in the 2010 RPA is as follows:

- *Urbanization and low density development will continue to threaten the integrity of natural ecosystems.*
    - *Forest area will decline in all scenarios, contributing to reduced growth in total forest inventory, reduced forest carbon stocks, and reduced tree canopy cover.*
    - *Total forest inventory will peak between 2020 and 2040, and then decline through 2060, with the largest declines in hardwood inventories.*

So, which is correct? Are our forests growing steadily or on the verge of decline? The answer can be either, depending on how you look at the data. The inventory trends and projections for hardwood forest inventory (the major type in Tennessee) are shown in the figure below.

There has been a steady and substantial increase in hardwood forest inventory over the past 50 years. But this is actually an impressive rebound of the forest after many decades of intense harvest. The switch from wood to coal, oil and gas for energy, and away from marginal agriculture, allowed the relatively depleted forests of Tennessee to regrow. However, this rate of regrowth could not continue forever; the forests are becoming 'full' of slower-growing, more mature trees.



Hardwood growing stock inventory for the lower 48 states. Historical data are shown, as well as projections bases on four different models. From Figure 46 in the USDA Forest Service's 2010 Resource Planning Act Assessment.

Compared with the 'full' forest condition that we are approaching, predictions for the future can include some emptying of the forest inventory. These are shown as the colored bars from 2020 to 2060 in the figure. These predictions include assumptions about climate and population changes, and increases in wood use. In the most extreme scenario (RPA-A1B), hardwood forest inventory decreases by about 15% between 2020 and 2060. However, this scenario includes, for example, the assumption of a 16-fold increase in fuel wood consumption in the USA. Given this assumption, it may be more impressive that hardwood inventories are not projected to decreased more! In any case, this projected decrease only lowers the inventory to roughly year 2000 levels, which are still 70% higher than in 1960.

Forests are dynamic and the future is uncertain. Whether the trends of the past, and projections for the future, inspire optimism or gloom, may depend more on one's personality than on the numbers. But the numbers strongly suggest that there will be lots of trees in the forest for decades to come.

SITE QUALITY AND FOREST PRODUCTIVITY INDICATORS

Wayne Clatterbuck, Professor, Forest Management and Silviculture

Yield and quality (grade) of hardwoods are associated with site productivity. Species are favored on sites where they are best-adapted. Knowing site productivity will determine the levels of management intensity and investment the land can support.

Intensive management on productive sites has several advantages:

- Good sites can yield more volume and better tree grade.
- Good sites require shorter rotations, thus reducing interest costs on long-term investments
- Good sites may produce a better return on investment for silvicultural practices such as thinning, pruning, crop-tree release, etc.
- Good sites are more diverse in woody and herbaceous vegetation and produce more food and habitat for wildlife

Although the better sites are more productive with more management options, knowing the capability of poor sites also is essential to prescribe the proper kinds and levels of management.

Site quality for eastern hardwoods is usually expressed as site ---- the average height of dominant and co-dominant trees of a particular species at an index age, usually 50 years. Because different species grow at different rates, the site index for upland oaks is quite different from the site index of yellow-poplar on the same site. Site index can be estimated directly using site index curves and height and age measurements. Indirect site index estimates are obtained from soil-site relationships, soil surveys, site classification systems, or from the presence of indicator species.

Eastern hardwoods cover a large geographic area with great differences in climate, topography, and soil. These differences may cause considerable variation in site quality. Most hardwood species respond similarly to the same favorable site conditions, although the importance of any one site factor or combination of factors may vary among species. Generally, differences from east to west are not as great as those from south to north because of variability in climate associated with length of growing season.

Soil properties most often correlated with site quality are surface soil thickness, total soil depth, and surface and subsoil textures. The surface soil or “A” horizon is the layer most favorable for fine root development and absorption of nutrients and moisture. The relationship between surface soil thickness and site quality is often curvilinear. Where surface soils are thin, small increases in surface soil thickness can cause large increases in site quality.

The best hardwood sites (usually hardwoods are more site-demanding than conifers) usually are on medium-textured soils. Texture and rock content affect available moisture, nutrient levels, internal drainage, and aeration. Coarse-textured soils generally are of lower site quality because moisture-holding capacity is limited. Medium-textured soils have greater site productivities because they have adequate available moisture and nutrients, good structure, internal drainage and aeration that favor root development. Fine-textured (clay) soils generally have adequate soil moisture and nutrients, but are often poorer sites because they have clay subsoils that impede internal drainage, aeration, and root development.

Topographic variables associated with site quality are: aspect, slope position, slope gradient, slope shape, and elevation. The best hardwood sites are on north- and east-facing, gently sloping, concave or lower slope positions. The poorest sites are on narrow ridge tops or south- and west-facing, steep, convex upper slopes. Topographic features are closely associated with soil depth, soil profile development, amounts of available soil moisture and nutrients and microclimate. In hilly or mountainous terrain, topographic features have the strongest relationships with site quality. On more level terrain, site quality is more influences by soil properties.

Through exploitive past cutting practices and other disturbances, trees present on the site are not necessarily indicative of potential site productivity. These trees are often the ones that were poor performers that were left behind during previous harvests, but have captured the available growing space in the stand with time. They are not acceptable growing stock for the future. Because these slow-growing and poorly-formed trees have been on the site for many years, many have interpreted that the trees are reflective of poor site quality without evaluating soils, topography, and moisture. Many of these sites have greater capabilities and better site index than the present trees indicate.

Site quality has ecological significance for a wide range of forest-related resources and their potential uses. Determining site quality allows resource managers to establish the capabilities of the site and is essential to provide an ecologically based framework for forest management planning and forest practices.

Adapted from Central Hardwood Notes, USDA Forest Service, North Central Forest Experiment Station

STRIP CUTTING

Wayne Clatterbuck, Professor, Silviculture and Forest Management

Strip cutting has gained attention recently, especially with the advent of mechanical cutters. Stands are cut in strips similar to row thinning in plantations. The width of strips can vary depending on purpose. Advantages of strip cutting include no residual overstory to remove later, economic advantage of cutting the strip only once, and perhaps some visual appeal compared to total removal harvests (clearcutting). Cutting in strips is analogous to cutting in patches, only the strips are more systematic and patches are more irregular.

The question to be asked before attempting strip cutting is the purpose of the cut, whether it is a thinning (intermediate operation) or a complete harvest cut. A thinning is performed in immature stands for the purpose of utilizing trees that would otherwise be lost before the rotation age is reached and redistributing the growth of the stand to fewer, more desirable stems. If cutting strips for thinning, the width of the strips should be fairly narrow, just wide enough for equipment to operate, to allow additional growing space to trees adjacent to the strip.

If the strip is cut to create or develop regeneration, the width of the strip should be much wider so sunlight can reach the ground to support growth of regeneration. Sources of regeneration include seeds, sprouts, and advance reproduction. A strip will encounter a mosaic of light conditions with the amount of light being modified by the height of adjacent residual trees. To regenerate oaks, advance reproduction of adequate number and size must be developed before the strip is cut. Otherwise, faster growing species will displace the oaks.

Unfortunately, results of strip cutting have been discouraging. The strips have been poorly and irregularly stocked. Preferred species have not regenerated well and few quality trees have developed. Generally, strip cutting was prescribed from a visual component without determining its purpose, whether regeneration or thinning. If for regeneration, steps were not taken to develop advance reproduction, to secure a suitable seedbed, or to control sprouts of undesirable vegetation. If for thinning, adjacent trees did not respond to the increase in growing space presumably because residual trees were mature (older) and becoming more senescent.

However, strip cutting does have potential. Mechanized equipment can make strip cutting more attractive and less costly. Strips can be cut in any direction to serve as roads for future intermediate cuts. Skidding patterns can be designed to minimize damage to residual trees. Less logging damage occurs on residual trees since most of the skidding occurs in the cut strips.

Until we learn more about the results of strip cutting, the practice only should be used to gain access for the first thinning in sapling and pole stands as an intermediate operation. Strips will encourage crown expansion in the overstory. Then more uniform thinning can take place later in the rotation.

WILDLIFE MANAGEMENT CALENDAR FOR MARCH

Craig Harper, Professor, Wildlife Management

Wildlife Notes

White-tailed deer finish shedding antlers
Cottontails begin breeding
Bears emerge from dens
River otters are born
Spring squirrel litters are born
Male wild turkeys begin strutting and gobbling
Bobwhites are pairing up
Male ruffed grouse begin drumming
Mourning doves begin nesting
Crows are nesting
Male woodcock courtship flights can be observed at dusk
Wood ducks and Canada geese begin nesting
Bald eagles hatch
Red-tailed hawks are nesting
Barred owls and screech owls are nesting
Purple martins begin to arrive
Tiger salamanders may be seen searching for ephemeral ponds
Southeastern chorus frogs, spring peepers, American toads, Southern leopard frogs, and crawfish frogs are calling and breeding

Habitat Management

Burn woods and old-fields using prescribed fire to enhance conditions for certain species of wildlife

- secure burning permit and develop burning plan with Tennessee Division of Forestry
- make sure firebreaks are in place
- get help from experienced personnel if you don't have experience burning
- burning fields is **much** more beneficial for wildlife than mowing!
- refer to *Introduction to prescribed fire in Southern ecosystems*, US Forest Service publication SRS-054, for additional information on the use of prescribed fire
- refer to Chapter 6 in *Native Warm-Season Grasses: Identification, Establishment, and Management for Wildlife and Forage Production in the Mid-South*, PB 1752, for additional information on managing early succession

Disk fields to maintain early succession

- disking is especially good to set back succession if you can't burn
- disk one-third to one-fourth of the field in a block or strips, rotating such that each block is disked every 3 – 4 years
- blocks are better than relatively narrow strips—makes it more difficult for predators to find nests
- strips should be **at least** 30 feet wide

Plant firebreaks for additional forage, seed, bugging opportunities

- alfalfa, clovers, and annual lespedezas can be planted through March
- warm-season plantings can be made later in May
- see *A Guide to Successful Wildlife Food Plots: Blending Science with Common Sense*, PB 1769, for seeding rates and additional information

If you won't burn or disk fields, mow in late March/early April – just before spring green-up

- for best results for wildlife, **disk the area after mowing** to facilitate litter decomposition, improve travel for small wildlife and stimulate the seedbank
- if you must mow, do so in late March, but **not during the growing season** or you'll disrupt nesting and reduce fall recruitment of wildlife that use early successional cover in summer

Spray tall fescue, orchardgrass, and other perennial cool-season grasses

- spraying now is not as effective at killing these grasses as spraying in October/November, but a 70% reduction in grass coverage can be expected following spring sprayings
- spray a glyphosate herbicide @ 2 quarts per acre (with surfactant) when grass is 8 – 10 inches tall and actively growing in late March/early April (just prior to warm-season plants germinating or sprouting)
- after grass is killed, burn the field (if needed), then disk to stimulate the seedbank
- when disking in the spring, a preemergence application of imazapic (6 – 10 ounces of Plateau) may be necessary after disking to control johnsongrass, crabgrass, broadleaf signalgrass, and other undesirable species germinating in late spring
- Refer to Chapter 5 in *Native Warm-Season Grasses: Identification, Establishment, and Management for Wildlife and Forage Production in the Mid-South*, PB 1752, for additional information on eradicating perennial cool-season grasses and other undesirable species

Finish planting trees/shrubs for wildlife

- establish hedgerows across fields with soft-mast bearing trees and shrubs
- hedgerows can be used to break-up fields into sections
- planting a small orchard (6 – 12 trees) at end of hedgerows or in "odd" areas is a good idea
- apple, pear, crabapple, persimmon, wild plum, elderberry are good choices
- refer to *Improving Your Backyard Wildlife Habitat*, PB 1633, for a list of other trees and shrubs to consider

Fertilize/prune trees/shrubs for increased soft mast production

- this is for trees out in the open, not those in woods
- fertilizing oaks in woods is a waste of time and money; to increase mast potential for trees in the woods, timber stand improvement practices are needed

Erect boxes for wood ducks and bluebirds

- 1 box per 100 yards of shoreline is adequate for wood ducks
- clean-out old wood duck boxes and replenish with fresh wood shavings (about 4 – 6 inches)
- repair/install predator shields to guard against raccoons and snakes if necessary
- in Tennessee, wood ducks begin searching for nest sites in late February / March
- bluebird boxes should be no closer than 80 yards apart
- up to 9 or more bluebirds may roost in a single bluebird box on cold nights until nesting begins

Build brushpiles from thinned trees and pruned limbs

- put large limbs on bottom and small limbs on top for crevice space and overhead protection
- this is best done and the effect greatest along the edges of and within high-quality early successional areas (native forbs and grasses with scattered brambles and shrubs) where good cover already exists
- building brushpiles along a woods edge adjacent to a tall fescue pasture or hayfield may do more harm than good because all rabbits present will then be isolated for predation

Keep bird feeders full

- black-oil sunflowers are a favorite of many birds
- thistle seed is preferred by goldfinches
- suet provides energy for lots of birds during winter
- refer to *Improving Your Backyard Wildlife Habitat*, for information on specific feeders and seed for birds

Finish strip-mowing or silage chopping grain fields to provide seed

Plant perennial clover and alfalfa plots

- ladino white clover, alsike clover, red clover, chicory, and alfalfa do well when sown in March
- refer to *A Guide to Successful Wildlife Food Plots: Blending Science with Common Sense*, PB 1769, for information on planting and soil amendment

Spray weeds in cool-season food plots before the weeds get too large

- most cool-season weeds are best killed when sprayed before they reach 3 inches tall
- refer to *A Guide to Successful Wildlife Food Plots: Blending Science with Common Sense*, PB 1769, for herbicide recommendations
- always read and follow directions on the herbicide label

Fertilize cool-season forage plots

- those containing oats, wheat, and/or cereal rye will respond to 30 pounds of N per acre
- fertilize perennial forage plots with P and K according to soil test recommendations

Collect soil test samples from plots to be planted this fall and lime now as needed

- applications of lime require about 6 months before full effect on pH is realized

Spray Chinese privet and Japanese honeysuckle

- spraying the green foliage of these species now prevents harming dormant desirable species
- 5% solution of Garlon 3-A or 1% solution of glyphosate herbicide and water works well for honeysuckle
- 1% solution of Arsenal AC works well for privet
- for privet too large to spray foliage, cut stem and treat cut stump surface with 20% Arsenal AC or 50% Garlon 3-A; ALSO, stems may be treated with basal application of 20% Garlon-4 with commercially available basal oil as a penetrant

Establish salt/mineral licks for white-tailed deer

- this is especially helpful to attract deer to sites that will used with an infrared-triggered camera survey later in August
- do not expect increased weights, reproductive success, or larger antlers following establishment of mineral sites; there are no data to support such

Complete drawdown of fields flooded for waterfowl

Wildlife Damage/Population Management

Skunks are on the move

- skunks mate in February and March (litters of 3 – 10 usually born in May)
- live traps work well
- once skunk is trapped, approach slowly, cover with a tarp, carry to water source (in truck bed), and drown the skunk
- it is illegal to release a live skunk or raccoon on someone else's property without written permission

Close crawl spaces under the house and check for openings in the attic

- helps keep skunks and squirrels from getting into places where they are not welcome

Set traps correctly to catch moles!

- make sure runway (tunnel) is active before setting traps
- excavate 6-inch by 6-inch square exposing runway and determine exact depth of runway
- replace dirt firmly, but not compacted
- set trap at exact depth so mole will be caught
- "molehills" are created as quart-sized chambers and deep runways are excavated where young may be born and raised
- moles are born (litters of 2 – 5) March – June; they are independent at 1 month

Vultures can present a real problem for calving by plucking out eyes and eventually killing calves

- try scare tactics as soon as vultures appear during calving season
- contact USDA-Wildlife Services if problems continue; they can give you a referral to the US Fish and Wildlife Service for depredation permit if warranted

Refer to *Managing Nuisance Animals and Associated Damage Around the Home*, PB 1624, for additional wildlife damage management information

DEPARTMENT OF FORESTRY, WILDLIFE & FISHERIES

2431 Joe Johnson Drive
274 Ellington Plant Science Bldg.
Knoxville, TN 37996-4563

E-mail: http://fwf.ag.utk.edu
Telephone: (865) 974-7346
Fax: (865) 974-4714

EXTENSION FACULTY AND STATE SPECIALISTS

Dr. Keith L. Belli, Professor and Department Head
865-974-7346, kbelli@utk.edu
Dr. Wayne K. Clatterbuck, Professor, Silviculture & Forest Management
865-974-7990, wclatterbuck@utk.edu
Dr. Craig A. Harper, Professor, Wildlife Management
865-974-7346, charper@utk.edu
Dr. Patrick D. Keyser, Professor, Center for Native Grasslands Management
865-974-0644, pkeyser@utk.edu
Dr. Adam Taylor, Associate Professor, Forest Products
865-946-1125, mtaylo29@utk.edu
Dr. David C. Mercker, Extension Specialist, Forestry Specialist
731-425-4703, dcmercker@utk.edu
Mr. Larry A. Tankersley, Extension Specialist, Forestry Specialist
865-974-7977, ltanker1@utk.edu
Extension Associate in Wildlife — Vacant
Fisheries Specialist — Vacant

FISHERIES FIRST RESPONDERS

East Tennessee Region

Mr. Kelly Amonett, Morgan County
423-346-3000, damonet1@tennessee.edu

Middle Tennessee Region

Mr. Creig Kimbro, Grundy County
931-592-3971, ckimbro@tennessee.edu

West Tennessee Region

Mr. Ron Blair, Henderson County
731-968-5266, rblair3@tennessee.edu

EXTENSION PROFESSIONAL STAFF

Mrs. Mirian Wright, Administrative Assistant
865-974-7346, mwright@utk.edu